

CITY OF PEMBROKE PINES, FLORIDA

TABLE OF CONTENTS

	<u>PAGE</u>
I. INTRODUCTORY SECTION	
Table of Contents	
Letter of Transmittal	i
List of City Officials	xvi
Organization Chart	xvii
Certificate of Achievement for Excellence in Financial Reporting	xviii
II. FINANCIAL SECTION	
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS	1
GENERAL PURPOSE FINANCIAL STATEMENTS (Combined Statements – Overview):	
Combined Balance Sheet - All Fund Types and Account Groups	3
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds	5
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - All Budgeted Governmental Funds	6
Combined Statement of Revenues, Expenses and Changes in Retained Earnings - All Proprietary Fund Types	7
Combined Statement of Cash Flows - All Proprietary Fund Types	8
Combined Statement of Changes in Plan Net Assets - Pension Trust Funds	10
Notes to General Purpose Financial Statements	11
Required Supplementary Information	44
COMBINING, INDIVIDUAL FUND AND ACCOUNT GROUP STATEMENTS AND SCHEDULES	
Governmental Fund Types:	
General Fund:	
Schedule of Revenues - Budget and Actual	46
Schedule of Expenditures - Budget and Actual	47
Special Revenue Funds:	
Combining Balance Sheet	48
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	49

CITY OF PEMBROKE PINES, FLORIDA

TABLE OF CONTENTS

(Continued)

	<u>PAGE</u>
II. FINANCIAL SECTION (Continued)	
Fiduciary Fund Type:	
Trust and Agency Funds:	
Combining Balance Sheet	50
Combining Statement of Changes in Plan Net Assets - Pension Trust Funds	51
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Expendable Trust Funds	52
Combining Statement of Changes in Assets and Liabilities - Agency Funds	53
Account Groups:	
General Fixed Assets Account Group:	
Schedule of General Fixed Assets - By Source	54
Schedule of General Fixed Assets - By Function and Activity	55
Schedule of Changes in General Fixed Assets - By Function and Activity	56
General Long-Term Debt Account Group:	
Schedule of General Long-Term Debt	58
III. STATISTICAL SECTION	
Revenues and Expenditures	
General Governmental Expenditures by Function	59
General Governmental Revenue by Source	60
Taxes and Assessments	
Property Tax Levies and Collections	61
Property Tax Rates - Direct and Overlapping Governments	62
Special Assessment Collections	63
Debt	
Computation of Legal Debt Margin	64
Computation of Direct and Overlapping Debt	66
Debt Service Coverage - Occupational License Tax Revenue Certificate, Dated November 30, 1989	67
Debt Service Coverage - Electric Public Service Tax Revenue Certificate of 1991, Public Improvement Revenue Bonds, Series 1993, and Public Improvement Revenue Bonds, Series 1998	68
Debt Service Coverage - Public Improvement Refunding Revenue Bonds, Series 1992, Capital Improvement Revenue Bonds, Series 1993, Capital Improvement Revenue Bonds, Series 1995 and Capital Improvement Revenue Bonds, Series 1999	69
Legally Available Non-Ad Valorem Revenues	70
Schedule of Debt Service on Outstanding Bonds	71

CITY OF PEMBROKE PINES, FLORIDA

TABLE OF CONTENTS

(Continued)

	<u>PAGE</u>
III. STATISTICAL SECTION (Continued)	
Economic and Demographic Characteristics	
Demographic Statistics	72
School Enrollment	73
Level of Education for Pembroke Pines Residents - Last Ten Fiscal Years	74
Property Value and Construction	75
Principal Taxpayers	76
Miscellaneous Statistics	77
Schedule of Insurance in Force	78
General Information	79